Income-Tax and Super-Tax Returns of the Bombay Presidency (including Sind and Aden) for the year 1923-24

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No. C. I. T. 1600 of 1924-25.

Office of the Commissioner of Income-tax, Bombay Presidency,

5, WALLACE STREET.

Bombay, 5th August 1924.

FROM

KHAN BAHADUR J. B. VACHHA, B.A., B.Sc.,
COMMISSIONER OF INCOME-TAX, BOMBAY PRESIDENCY.

TO

THE SECRETARY,
CENTRAL BOARD OF REVENUE, SIMLA, S. W.

Annual Income-tax and Super-tax Returns for 1923-24—Board's Memos. Nos. 322—I.T. of 3rd March 1924 and 1364 of 3rd April 1924.

SIR,

I have the honour to submit herewith the annual income-tax and super-tax returns for the Bombay Presidency for the year 1923-24 together with the following brief report as per the above memos. from the Central Board of Revenue.

2. *Progress in the operations of the Special Income-tax Department.*—When the year commenced, excepting Bombay City and the cities of Ahmedabad, Karachi and Hyderabad and a few other smaller places in Sind, the administration of the Income-tax Act was in the hands of the Land Revenue staff of the Presidency aided by specially trained Income-tax Inspectors and Examiners of Accounts. During the course of the year, the following important industrial areas were placed in charge of special Income-tax Officers :—

(*a*) Poona City from June 1923.

(*b*) Surat and Sholapur Cities and Broach District from September 1923 ; and

(*c*) Dharwar District from October 1923.

Besides, 3 additional Income-tax Officers for Sind, 1 additional Income-tax Officer for Ahmedabad and 4 additional Income-tax Officers for Bombay City, were also appointed in the course of the year. Bombay City was from 1st August 1923 divided into 10 separate charges with 10 Income-tax Officers in place of the then existing six charges as the work was too much for six officers. One additional Income-tax Officer for Ahmedabad City was also appointed for the same reason. Of the 3 additional Income-tax Officers for Sind, two were under training during the year and did not take over any additional area from the Revenue Department. The third officer was put in to take over charge of a part of the area already taken up by the special staff in Sind as it was overworked. For the appellate work of the cities of Ahmedabad, Broach and Surat, a special Assistant Commissioner was appointed and he took charge of his duties from 24th August 1923. The appellate work of Poona was given to the Assistant Commissioner of Income-tax, Bombay City. For Sholapur and Dharwar, no special Assistant Commissioners were appointed and the appellate work continued to be done by the Collectors of these districts who were invested with the powers of an Assistant Commissioner

of Income-tax. In all, 13 additional special Income-tax officers and 1 special Assistant Commissioner were thus appointed during the course of the year. Excluding Bombay City, out of the 27 districts of the Presidency at the end of the year, two entire districts and 36 towns and cities in ten districts were thus taken up by the Special Department leaving the rest of the Presidency still with the Land Revenue Staff. The Revenue from the area not still taken up is under 5 per cent. of the total revenue for the Presidency as it almost entirely consists of rural tracts. All the industrial towns and commercial places yielding revenue were thus taken up completely by this Department in the course of the last year.

3. *Salient features of the previous year.*— The income-tax demand for the year shows a decrease of Rs. 67,09,157 and the super-tax demand of Rs. 64,25,431. The decrease is due solely to business income which suffered very considerably on account of the intense and widespread depression in trade and industry during the year 1922-23 which was the second of a series of bad years through which this Presidency seems to be passing at present. The income-tax revenue of the Bombay Presidency depends a good deal on the prosperity of the Cotton Spinning and Weaving Mills located at Bombay, Ahmedabad and Sholapur and they too were, for the first time, after a series of very prosperous years, hit badly in the course of 1922-23. Their taxed profits declined from about 13 crores in 1921-22 to about 7 crores only in 1922-23. This alone meant a loss of over 56 lakhs on account of income-tax as compared with the preceding year. Every day makes matters worse for this industry. Misfortunes seldom come singly. Falling prices of yarn and cloth, high wages fixed at a time when abnormal profits had reached their maximum limit, high prices of cotton, a fall in the demand both local and foreign and labour unrest have all utterly clouded the prospects of the premier industry of this part of India. The prices of shares of Cotton Mill Companies have shrunk to about $\frac{1}{3}$ to $\frac{1}{6}$ of what they were in 1920-21.

Business in piece-goods, yarn, hardware, stationery, hide and skins, grains, etc., continued to have a bad time. Only trade in cotton had a fairly prosperous year. Also owing to the intense scarcity of ready cash, some money-lenders and bankers had a profitable time though some burnt their fingers sadly on account of bad debts. The very heavy fall in the price of landed properties in Bombay City, Ahmedabad and Karachi, reduced the power of many well-to-do merchants to raise loans at a critical time and some with properties worth lakhs had to turn insolvents because they could not meet their obligations for want of ready cash. No buyer at any reasonable price for these properties could be found often. Except the district of East Khandesh which is a fairly large cotton centre, the industrial population of this Presidency had had one of the worst years ever experienced by it.

4. *Other circumstances, political or otherwise, which affected the revenue.*—The Northern Division reports that the "Khaddar movement" at Ahmedabad and other places which was in full swing in the first half of the Samvat year 1978 (which was the basis of assessment for the year 1923-24) meant a decrease in the demand of locally manufactured and foreign cloth thus embarrassing further the dealers in cloth. Sind, however, reports that the movement was dull there that year and brought losses to some of the dealers in "khaddar." The cotton trade of Broach is reported to have suffered because the neighbouring State of Rajpipla put certain restrictions on the export of cotton grown within its jurisdiction. The owners of cotton ginning and pressing factories at Broach were also adversely affected on this account.

5. *Progress made in educating assessees.*—Good progress appears to have been made in this respect. The number of persons putting in returns of income has much increased. Detailed figures for all the districts of the Presidency excepting Aden are available and as they may provide interesting information I give them below :—

Total number of returns of income called for.	Total number of returns submitted.	Number of returns accepted.
66,857	55,702	15,718

It will be seen from the above that nearly 80 per cent. of the returns were duly filled in and submitted in time. The percentage is very high for almost all the districts. Though it may seem strange, it is the lowest for Bombay City where only 66 per cent. of the returns were filled in. This in itself is a great improvement as in former years, hardly 40 to 50 per cent. of the returns were being submitted in this City. In years of prosperity, no one cared to declare his income hoping to escape thereby as far as possible. Years of losses and a stricter administration of the Act, have now taught assessees to put in returns much more promptly.

As regards applications under section 27 of the Act, these were received mostly from Bombay City. In all, there were 1,452 such applications of which 810 were allowed.

Accounts were called for in about 40,000 cases in which returns were not accepted. They were produced in 36,061 cases and the majority of the assessments based on them though the result as actually worked out therein was accepted in very few cases. The number of returns accepted as correct continues to be very small especially in the mofussil. Some cannot afford to keep accounts, some know not how to calculate income for income-tax purposes and do not care to go through the instructions given and some intentionally fill in income wrongly. Hence, as regards business income, very few returns are accepted. Only in Bombay City, the number of returns accepted is fairly large, *viz.*, about 40 per cent. of the returns put in. Accounts were generally produced when called for but the number of complete and closed accounts was small. The opening and closing stock-in-trade was not taken in the majority of accounts of small traders especially in the mofussil and hence estimates had to be framed of the profits earned.

Attempts to conceal income or sources of income are unfortunately not still infrequent especially in Bombay City. One assessee was found to be in the habit of extracting money from his daily sales and crediting it to a fictitious account in the name of his grandson. Several instances were come across in which false totals were taken to show less income. Speculators and others with very fluctuating income keep back accounts always whenever they have a prosperous year. Appeals simply to prevent the Income-tax Officers from raising the tax in future are also not infrequent. A firm in Bombay City with totally incomplete accounts was assessed on about Rs. 25,000 by the Income-tax Officer. It appealed pretending that that was overassessment. The appellate authority found from the incomplete accounts that its 5 partners' yearly private expenses were over Rs. 75,000 and the tax was finally levied on that figure. When an assessee keeps different sets of accounts for different sources of income, he sometimes produces one such set only to defraud Government. In one case, a man had 4 sets of accounts for four different sources of income and, when asked to produce accounts, put in one set only. Another assessee from Bombay City had two shops for which separate accounts were kept. He produced accounts for one shop before the Income-tax Officer and said that the sales of the second shop were also incorporated in it. The Income-tax Officer, Mr. F. B. Tata, paid a surprise visit to the second shop and found an entirely different set of books there for that shop ! In another case an assessee declared a very small income from business. A dismissed employee having given information that the assessee's income was very large and was keeping a double set of accounts, the Income-tax Officer, Mr. V. D. Muzumdar, paid a surprise visit to the assessee's shop and saw account books which he initialled. When asked to produce his accounts, the assessee did not bring the set initialled by the Income-tax Officer but another set of accounts ! The rejection of 40,000 returns of income throws a very heavy work on the Department but there is hardly a case in which, by calling for accounts, more revenue has not been secured.

6. *The extent to which tax-payers failed to discharge their obligations punctually.*—On the whole, the assessees are reported to have paid their tax in time. As the year was one of losses, several applications for postponing collections by some months were received especially in Bombay City and were granted. The tax was, however, in all these cases paid before the end of the financial year. The system of levying penalties under section 46 (1) has been reported to be having good results every year. In all, penalties were imposed in 8,285 cases and attachment warrants issued in 4,448 cases. Attachments had to be actually resorted to in only 7 instances, however. Only in one case was an arrest warrant issued by a

Collector to enforce payment which was, however, received before the warrant was executed.

Bombay City gives more trouble than any other part of the Presidency in the matter of collection. Penalty notices under section 46 (1) had to be issued in as many as 6,854 cases. Attachment warrants in 4,322 cases were issued though only in 7 cases they had to be actually executed.

7. *Important problems, legal or otherwise, that presented themselves for solution during the year.*—The important question of assessment of partners of registered firms to super tax was referred to the High Court. The decision was that they were to be taxed on their actual shares in the profit of the firm in the previous year. This opinion of the High Court was of importance as it did not support the existing practice in the matter of such assessments. Formation of fresh bogus partnerships with wife, minor children, mother, etc., as partners and of private Limited Companies was another important problem for consideration. A reference to the High Court about bogus partnership deeds was made but the opinion was that under the present law such partnerships were not to be questioned.

8. *The working of the new Department.*—The reports are all favourable regarding the work of the new Department. Assessees find it easier and to their advantage to deal with special officers conversant to some extent with business routine and able to appreciate and understand their accounts. More accurate assessments result on account of their employment and this is an advantage both to Government and the tax-payers.

9. *Work of Officers of the new Department.*—In this Presidency, with very few exceptions, the newly recruited Income-tax Officers are almost all men who have had a long and creditable service in the Income-tax Department. Even when the Act of 1886 was in force, specially trained Income-tax Inspectors and Examiners of Accounts were appointed to assist the Land Revenue staff in income-tax work in important districts in this Presidency. The most efficient of these have been now appointed Income-tax Officers and, without any exception, their work has been reported to be satisfactory. The difficulty which might have been experienced elsewhere in recruiting suitable men for these posts has not been found here so far. Frequent applications are being received from men of very high educational qualifications and good social connections for posts of Income-tax Officers, but so far it has not been found possible to employ any of them. Only one applicant, who had appeared for the I. C. S. Examination in England but was not successful there has been taken up as an Assistant Income-tax Officer on probation recently.

10. *Touring and inspection done by the Commissioner and the Assistant Commissioners.*—During the whole of the year under report, the charge of the office of the Commissioner of Income-tax, Bombay Presidency, was held by Mr. L. W. Hartley, C.I.E., up to the middle of the year there were only two Assistant Commissioners, *viz.*, one for Bombay City and one for Sind. Then another Assistant Commissioner was appointed for the Northern Division. The posts of Assistant Commissioner, Central Division, and Assistant Commissioner, Southern Division were not filled up. The Commissioner toured throughout the whole of Sind and the Northern Division and visited Poona and Sholapur in the Central Division, which alone were taken up by the special staff. He also visited Simla to discuss important questions with the Board, Calcutta to attend the Conference of Commissioners and Cawnpore and Allahabad to see the system of work in the United Provinces. The Assistant Commissioners, Sind and Northern Division, toured throughout their charge to hear appeals and supervise the work of the Income-tax Officers under them. The Assistant Commissioner, Bombay City, in addition to supervising the work of the Bombay Income-tax Officers, visited Poona to hear appeals as the appellate work of that place was also done by him that year. No important discrepancies were found in the inspection of the Bombay City and the mofussil Income-tax Offices by the Commissioner or any of the Assistant Commissioners.

11. *Improvement in assessment and collection work.*—There has been improvement in collection work during the year under report especially in the mofussil. The arrears at the commencement of the year were Rs. 1,44,87,308 on account of income-tax and super-tax combined. Those at the end of the year were Rs.

85,24,422. This shows a 40 per cent. reduction. The arrears would have fallen still more had it not been for the critical times through which many of the traders are passing at present. The assessment work was finished off before the expiry of the year everywhere except Bombay City and one or two other places where about 600 cases remained to be disposed of. The work is very heavy in Bombay City even for ten Income-tax Officers and the appointment of the four additional officers did not take place till 1st August 1923. Hence assessment work was not entirely completed by the end of the year. The survey work done resulted in bringing on our list over 2,000 new assessees mostly from Bombay City.

12. *Refunds.*—The work in connection with refunds is increasing at an alarming speed. The number of refund applications under section 48 increased in the year under report by nearly 75 per cent. In the preceding year, they numbered 4,686 only whereas this year they increased to 8,125. The amount of refund granted increased from Rs. 4,62,130 to Rs. 20,24,187 an increase of over 360 per cent. Several Income-tax Officers have reported that with the staff at their disposal, they find it very difficult to cope with the extra work thrown by these constantly increasing refund applications. Looking to the number of persons who are recipients of income from interest on securities and dividends of companies, I think, this is just the beginning only and the number of applicants in future years may be far far in excess of the number for 1923-24. It will very soon exceed the number of assessees paying tax and entail heavy expenditure on the State to deal with them promptly unless the law relating to refunds is changed radically.

13. *General Remarks.*—The delay in the submission of the returns and this report is regretted. As the work in this Province is at present done through 277 Income-tax Officers and 87 Assistant Commissioners, the task of compiling the returns is not an easy one. Incorrect returns received from several districts had had to be got amended more than once and the last batch was received only this week. As regards verification with the Accountant General's figures, enquiries show that the final income-tax figures will not be ready in his office till the latter part of this month. The preliminary figures have been supplied by him but as super-tax collections and refunds have been in some cases accounted for under income-tax and *vice versâ* these figures are not of much use. The combined net income-tax and super-tax collections as per the Departmental figures is Rs. 5,06,34,478 as against Rs. 5,06,53,958 as per the Accountant General's figures. Every care has been taken to compile the departmental figures. In case any discrepancy is found out when the final figures are obtained from the Accountant General, it will be duly communicated to the Board.

The year was one of exceptionally heavy work especially in Bombay City and Ahmedabad which account for 78·19 per cent. and 9·6 per cent. respectively of the total revenue of the Presidency and I am glad to be able to record my appreciaton of the way in which it was performed by officers of the Revenue and Political Departments and members of the special staff engaged in the Presidency. By the sad death of Mr. J. M. Mehta, in March last, Bombay City has lost a most efficient and experienced Income-tax Officer who, for over 17 years, rendered excellent service to this Department.

I have the honour to be,

SIR,

Your most obedient servant,

J. B. VACHHA,

Commissioner of Income-tax,

Bombay Presidency.

RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency in the year ending 31st March 1924.

Serial No	Classification.	Assessment for 1923-24.
1	2	3
		Rs.
1	Salaries—	
	(*a*) paid by Government	10,95,725
	(*b*) „ „ local authorities	2,49,765
	(*c*) „ „ companies, other public bodies and associations	26,68,027
	(*d*) „ „ private employers	5,37,278
2	Interest on securities—	
	(*a*) on securities of the Government of India or of a local Government	18,15,224
	(*b*) „ debentures or other securities of a local authority or a company.	12,70,177
3	Income derived from property	23,60,152
4	„ „ „ business	(*a*) 2,73,54,460
5	Professional earnings	8,31,687
6	Income derived from other sources	12,05,457
6-A	Demand by adjustment under section 19 of Act 1918	2,01,966
7	TOTAL OF ITEMS 1 TO 6	3,95,89,918
8	(*a*) Amount to be deducted on account of section 15	1,32,369
	(*b*) „ „ „ „ „ 17	1,08,252
9	Resultant demand	3,93,49,297
10	*Arrears	67,21,508
11	Penalties—	
	(*a*) penal assessments under section 28 and section 25 (2)	7,192
	(*b*) „ recoveries under section 46(1)	1,16,415
	(*c*) other penalties and fines	5,194
12	Miscellaneous—	1,869
13	TOTAL OF ITEMS 9 TO 12	4,62,01,475
14	Refund or rebate of tax—	
	(*a*) on interest on securities, under section 48	(*b*) 6,02,119
	(*b*) „ dividends of companies, under section 48	11,98,030
	(*c*) to partners of firms, under section 48	2,24,038
	(*d*) under section 49	76,662
	(*e*) other refunds	37,66,026
15	TOTAL REFUNDS	58,66,875
16	Net demand (item 13 *minus* item 15) [including Rs. 1,61,007 on account of unpaid refunds.]	4,04,95,607
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	51,40,951
18	*Add*—Excess collections and advance payments	44,753
19	Net collections	(*c*)3,53,99,409

* If this figure differs from that in item 17 in the return of the preceding year an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

(*a*) Includes demand of Rs. 49,823 levied on Bombay, Baroda and Central India Railway Co.

(*b*) Includes refund of Rs. 68,848 granted to Local Government on the Bombay Development Loan held by persons totally exempt from payment of income-tax.

(*c*) Includes collection of Rs. 49,823 received from the Bombay, Baroda and Central India Railway Company.

Memo. explaining the discrepancy between the figures of arrears, shown against item No. 17 in the Return of the preceding year, *viz.*, 1922-23 and those shown against item No. 10 in Return No. 1 of the year 1923-24.

		Rs.
Amount of arrears shown in the 1922-23 Return		1,01,33,191
Add—Amount which should have been included in that Return		2,183
Correct figure of arrears which should have been shown in the Return for the year 1922-23		1,01,35,374
Deduct—Out of the arrears at the close of 1922-23—		
Amount remitted	23,83,916	
„ written off	5,29,950	Rs.
During the year 1923-24		34,13,866
Amount of arrears for the previous years shown in item 10 of Return No. I for the year 1923-24		67,21,508

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency in the year ending 31st March 1924.

Serial No.	Classification.	Assessment for 1923-24.
1	2	3
		Rs.
1	Demand for the year	2,06,85,834
1-A	Demand by adjustment under Section 19 of Income-tax Act, 1918 .	2,22,669
2	* Arrears	28,15,467
3	Miscellaneous including penalties	4,458
4	TOTAL OF ITEMS 1 TO 3 . .	2,37,28,428
5	Refunds	23,02,846
6	Net demand (item 4 *minus* item 5) (including Rs. 11,712 refunds unpaid).	2,14,37,294
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	33,83,471
8	*Add*—Excess collections and advance payments	42,253
9	Net collections	1,80,96,076

* If this figure differs from that in item 2 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

		Rs.
* Arrears shown last year		43,54,117
Add—Amount that should have been included in the above amount		5,752
	Correct figure .	43,59,869
Deduct—Written off Rs. 94,157, remitted Rs. 14,50,245.		15,44,402
	Amount now shown .	28,15,467

RETURN No. III.

Classification of income-tax collected in the Bombay Presidency in the year ending 31st March 1924.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	2,04,94,210	1,35,48,813	15,13,06,029	2,43,26,911	20,96,75,963
Gross tax collected . .	18,15,224	12,70,201	1,41,98,552 (*a*)	22,80,648	1,95,64,625
Refunds or rebates—					
at 18 pies per rupee .	5,46,118 (*b*)	12,457	13,60,691	83,686	20,02,952
at 16 pies per rupee .	6,395	552	71,862	22,374	1,01,183
at 15 pies per rupee .	..	..	112	3,127	3,239
at 14 pies per rupee .	..	18	..	..	18
at 13 pies per rupee .	5,021	1,212	1,05,247	11,846	1,23,326
at 12 pies per rupee .	6,032	3,855	1,56,658	22,351	1,88,896
at 11 pies per rupee .	606	274	11,903	3,306	16,089
at 10 pies per rupee .	750	340	16,187	5,595	22,872
at 9 pies per rupee . .	4,384	3,048	1,36,457	28,907	1,72,796
at 7 pies per rupee . .	1,973	935	15,217	7,436	25,561
at 6 pies per rupee . .	1,133	342	69,558	20,178	91,211
at 5 pies per rupee . .	21	..	107	259	387
at 4 pies per rupee . .	303	41	7,354	4,263	11,961
at 3 pies per rupee . .	804	91	14,781	11,476	27,152
at 2 pies per rupee . .	19	..	246	170	435
at 1 pie per rupee . .	4	..	697	..	701
Unclassified refunds .	5,339	..	..	..	5,339
Total refunds or rebates .	5,78,902	23,165	19,67,077	2,24,974	27,94,118
Net* collections . . .	12,36,322	12,47,036	1,22,31,475	20,55,674	1,67,70,507
Number of assessees (columns 4 and 5 only).	..	..	507	99	606
Number of persons to whom refund or rebate is given.	1,221	522	6,185	353	8,281

(*a*) Excludes collection of Rs. 49,823 received from the Bombay, Baroda and Central India Railway Company.

(*b*) Includes refund of Rs. 68,848 granted to Local Government on the Bombay Development Loan held by persons totally exempt from payment of income-tax.

	Rs.
* Net collections	1,67,70,507
Add—Excess collections and miscellaneous	11,825
Add—Penalties (actual collections)	1,032
TOTAL .	1,67,83,364
Deduct—Net refunds on account of adjustment under section 19 of Act VII of 1918 . . .	3,22,465
NET TOTAL .	1,64,60,899
Add—Refunds unpaid Rs. 1,17,285 and rebates allowed on outstanding cases Rs. 1,334 . .	1,18,619
TOTAL .	1,65,79,518

RETURN

Classification of grades of income-tax collected in the

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF—						
		Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.).	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	1,76,12,103	4,68,240	2,203	20,69,630	54,593	1,67,25,086	4,33,242
II	2,500 to 2,999	85,97,253	2,27,226	341	14,05,312	37,396	1,12,34,384	2,92,462
III	3,000 to 3,499	79,18,546	2,08,098	230	13,426,94	34,956	1,20,35,708	3,15,288
IV	3,500 to 4,999	1,53,11,579	4,05,938	1,022	29,10,059	75,069	2,42,22,575	6,38,096
V	5,000 to 7,499	1,71,31,540	5,36,688	3,542	27,87,543	86,861	3,17,01,360	9,08,744
VI	7,500 to 9,999	98,80,239	3,15,981	1,719	18,79,646	59,557	2,38,46,045	7,50,986
VII	10,000 to 12,499	87,39,556	4,07,052	4,294	10,92,389	50,139	1,91,21,863	8,91,664
VIII	12,500 to 14,999	60,36,535	2,81,806	1,515	5,78,634	27,371	99,35,775	4,68,929
IX	15,000 to 19,999	83,62,437	3,96,865	1,366	10,09,623	48,436	2,03,20,760	9,60,519
X	20,000 to 24,999	56,98,012	3,55,093	4,556	4,79,244	28,209	1,61,90,040	10,08,411
XI	25,000 to 29,999	31,76,124	2,09,175	2,397	5,43,291	34,042	1,22,03,904	7,67,632
XII	30,000 to 39,999	33,55,538	2,54,093	5,704	4,44,167	36,927	1,78,81,635	13,97,615
XIII	40,000 to 49,999	15,38,554	1,41,798	10,257	3,06,216	25,188	1,09,60,348	10,04,642
XIV	50,000 and over	26,81,913	2,52,153	5,254	51,99,571	4,70,709	5,28,84,168	47,86,644
	Unclassified	17,640	1,817	817	..	..	..	..
	TOTAL .	11,60,57,569	44,62,423	45,217	2,20,48,289	10,69,453	27,92,73,569	1,47,14,874

No. IV.

Bombay Presidency in the year ending 31st March 1924.

Gross total of collections.		DEDUCTIONS. On account of refunds— (*a*) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (*b*) in cash or otherwise— due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.	REMARKS.
Income (Columns 3, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 *minus* column 12).	Tax collected (Column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,64,06,819	9,58,278	21,94,030	63,869	13,863	697	3,42,12,789	8,79,849	18,372	
2,12,36,949	5,57,425	8,81,239	24,351	55	157	2,03,55,710	5,32,862	7,248	
2,12,97,218	5,58,572	8,18,286	22,666	105	258	2,04,78,932	5,35,543	6,120	
4,24,44,213	11,20,125	17,85,445	52,877	136	493	4,06,58,768	10,66,619	10,225	
5,16,20,443	16,25,835	21,95,885	70,761	5,249	1,454	4,94,24,558	15,48,371	8,798	
3,56,06,830	11,28,243	14,09,088	49,499	51	2,839	3,41,97,742	10,75,854	4,163	
2,89,53,808	13,54,049	12,04,746	60,907	20,599	196	2,77,49,062	12,72,347	2,855	
1,65,50,944	7,79,621	4,91,504	24,680	192	2,186	1,60,59,440	7,52,563	1,335	
2,07,01,829	14,07,186	9,74,281	45,757	1,017	2,324	2,87,27,548	13,58,088	1,859	
2,23,67,296	13,96,269	11,47,649	72,554	22,892	1,107	2,12,19,647	12,99,716	1,174	
1,59,23,319	10,13,246	6,74,711	42,673	..	2,235	1,52,48,608	9,68,338	663	
2,16,81,340	16,94,339	8,17,396	64,081	21,127	2,197	2,08,63,944	16,06,934	773	
1,28,05,118	11,81,885	4,50,570	45,228	16,394	..	1,23,54,548	11,20,263	970	
6,07,65,652	55,14,760	93,60,558	8,89,878	2,296	3,384	5,14,05,094	46,19,202	1,638	
17,640	2,134	260	7	..	..	17,380	2,127	13	
41,73,79,418	2,02,91,967	2,44,05,648	15,29,788	1,03,976	19,527	39,29,73,770	1,86,38,676	66,206	

	Rs.
TOTAL .	1,86,38,676
Add—Excess collections and miscellaneous	32,163
Add—Penalties (actual collections)	1,20,938
TOTAL .	1,87,91,777
Deduct net refunds on account of adjustment under section 19 of Act 1918	65,431
TOTAL .	1,87,26,346
Add refunds unpaid	43,722
TOTAL .	1,87,70,068

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency in the year ending 31st March 1924.

Class	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1		3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	450	5,89,893	59	82,054	141	1,48,139	50	37,388	700	8,57,474	1,36,669	7,20,805
II	1,00,001 ,, 1,50,000	81	3,39,285	39	2,04,279	29	1,43,543	40	1,61,906	189	8,99,013	76,941	8,22,072
III	1,50,001 ,, 2,00,000	44	4,32,963	14	1,12,599	7	62,928	18	1,43,870	83	7,52,365	26,146	7,26,219
IV	2,00,001 ,, 2,50,000	20	3,89,989	15	1,64,827	1	26,922	6	1,21,504	42	6,53,242	59,256	5,93,986
V	2,50,001 ,, 3,00,000	12	3,51,032	17	2,55,367	2	44,608	11	2,40,634	42	8,91,641	1,23,374	7,68,267
VI	3,00,001 ,, 3,50,000	4	1,44,763	10	1,69,719	..	..	4	1,30,474	18	4,44,956	3,597	4,41,359
VII	3,50,001 ,, 4,00,000	5	1,81,250	8	1,57,033	..	11,437	1	5,625	14	3,55,345	3,125	3,52,220
VIII	4,00,001 ,, 4,50,000	2	1,21,014	3	69,921	..	..	1	55,645	6	2,46,580	65,887	1,80,693
IX	4,50,001 ,, 5,00,000	7	5,88,290	16	4,24,128	1	7,503	1	33,829	25	10,58,750	54,301	10,04,449
X	5,00,001 and more	16	5,33,860	101	79,66,389	1	1,25,183	2	5,14,660	120	1,36,40,092	6,98,518	1,29,41,574
	TOTAL .	641	81,72,344	282	96,06,316	182	5,70,263	134	14,50,535	1,239	1,97,99,458	12,47,814	1,85,51,644

Add—Excess collections and miscellaneous	42,253
Add—Penalties (actual collections)	4,458
TOTAL .	1,85,98,355
Deduct—Refunds on account of adjustment under section 19 of Act VII of 1918 in 1923-24.	5,13,991
	1,80,84,364
Add—Refunds unpaid	11,712
NET TOTAL .	1,80,96,076

BOMBAY,
5th August 1924.

J. B. VACHHA,
Commissioner of Income-tax,
Bombay Presidency.

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency in the year ending 31st March 1924.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	11	2,67,163	20	7,14,915	31	9,82,078
2	Buildings and land	3	26,142	10	42,259	13	68,401
3	Chemical	2	8,243	..	..	2	8,243
4	Cotton spinning and weaving	118	62,26,121	2	26,218	120	62,52,339
5	Cotton pressing, ginning and cleaning	17	1,20,894	10	42,164	27	1,63,058
6	Engineering	7	87,015	6	1,22,430	13	2,09,445
7	Flour mills	3	4,738	..	..	3	4,738
8	Insurance—Fire, Marine and Life	14	1,99,461	..	..	14	1,99,461
9	Iron and steel works	2	2,79,101	5	2,85,079	7	5,64,180
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	4	10,918	4	10,918
13	Mining, coal	2	13,851	..	..	2	13,851
14	Mining, other minerals including petroleum	2	1,18,832	..	..	2	1,18,832
15	Paper mills	1	216	1	11,117	2	11,333
16	Printing and publishing	2	4,039	2	2,169	4	6,208
17	Steam navigation_ Ocean	3	67,776	..	..	3	67,776
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	13	2,45,272	..	..	13	2,45,272
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	2	1,90,521	..	..	2	1,90,521
22	Woollen mills	..	..	..	..	..	..
23	Others	80	19,29,817	897	93,00,922	977	1,12,30,739
	TOTAL	282	97,39,202	957	1,05,58,191	1,239	2,03,47,393

RETURN No. VII.

Income-Tax 1923-24.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section 46 (1).	Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Amount remitted as irrecoverable.		Remarks.
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.			Number.	Number successful.	Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
														Rs.	Rs.					Rs.	Rs.	
Bombay City	30,719	33,042	2,390	2,391	1,028	1	1	..	83	77	11	3	3	20,246	8,95,328	6,784	3,942	..	..	4,11,853	14,227	
Bombay Suburban.	358	426	117	115	44	..	..	..	14	13	5	..	..	..	11,305	..	..	..	..	268	..	
Ahmedabad	3,702	4,272	207	193	106	..	..	..	18	20	11	..	..	4,022	1,14,575	237	12	..	..	1,226	..	
Kaira	885	819	249	212	63	..	..	..	7	11	4	..	..	195	4,012	19	..	..	..	78	..	
Panch Mahals	525	554	161	147	30	..	..	..	14	14	4	..	..	22	3,074	40	12	..	..	301	..	
Broach	629	602	65	78	31	..	..	..	7	6	1	..	..	..	2,719	19	16	..	..	1,034	..	
Surat	1,876	1,896	261	279	153	..	..	..	14	14	8	..	..	5,374	43,536	24	1	..	..	1,414	..	
Thana	929*	985	86	96	47	5	5	3	2	2	1	..	..	157	3,100	3	3	..	..	..	..	* Difference of 72 is due to erroneous figures given last year.
Ahmednagar	684	686	194	179	108	..	..	..	1	1	1	..	..	276	5,254	27	8	..	..	..	..	
East Khandesh	1,426	1,476	230	194	103	1	1	1	3	4	1	..	..	956	7,235	51	..	..	..	40	..	
West Khandesh	687	781	90	90	29	..	..	..	1	1	..	..	..	..	3,396	15	4		..	..	..	
Nasik	1,170	1,198	186	171	66	1	1	1	11	9	2	..	..	848	6,385	13	2	1	1	915	..	
Poona	2,181	2,195	242	219	95	..	..	..	20	17	3	..	..	209	10,340	135	22	..	..	2,991	..	
Satara	502†	587	130	157	83	3	2	1	..	..	..	..	..	..	7,417	2	..	..	..	75	..	† Difference of 64 is due to inclusion of the No. of Government servants last year.
Sholapur	1,148	1,137	102	185	67	6	6	3	..	..	..	..	..	155	3,643	65	36	..	..	341	..	
Belgaum	741	819	193	106	23	..	..	..	7	5	2	..	..	..	3,858	40	3	..	..	211	..	
Bijapur	597	609	58	56	24	3	2	..	2	2	..	..	..	30	1,171	1	1	..	..	78	116	
Dharwar	1,088	1,100	78	66	10	..	..	..	62	62	61	..	..	..	8,584	94	81	..	..	67	4	
Kanara	292	309	57	60	19	..	..	..	..	..	..	..	..	13	2,089	31	7		..	260	..	
Kolaba	388	447	116	125	48	..	..	..	2	2	1	..	..	..	4,384	5	..	..	..	163	..	
Ratnagiri	396	423	98	105	44	4		1	1	1	1	..	..	..	3,283	5	..	..	..	..	..	
Sind	7,076	7,050	1,054	1,107	456	1	1	1	85	87	36	..	..	259	1,58,718	411	200	..	..	88,229	131	
Aden	1,058	670	11	11	10	..	..	..	..	..	..	..	..	1	21	264	98	..	..	..	..	
Deesa	6	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
TOTAL	59,123	62,088	6,414	6,342	2,687	25	25	11	354	348	153	3	3	32,763	13,03,427	8,285	4,448	1	1	5,09,544	14,478	

RETURN No. VII.

Super-Tax 1923-24.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30(1).			Appeals under section 32 (1)			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section 46(1).	Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Amount remitted as irrecoverable.		Remarks.
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number. successful.	Increase.	Decrease.			Number.	Number successful.	Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
														Rs.	Rs.					Rs.	Rs.	
Bombay City	999	1,108	122	111	82	..	..	..	6	6	2	..	..	1,934	6,08,951	134	43	..	..	94,157	..	
Bombay Suburban	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Ahmedabad	153	163	43	48	36	..	..	..	9	8	7	1	1	1,440	2,62,558	2	..	..	..	..	..	
Kaira	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Panch Mahals	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Broach	9	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Surat	8	3	1	1	1	..	..	..	..	..	..	..	..	..	51,024	..	..	..	..	..	..	
Thana	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Ahmednagar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
East Khandesh	4	9	1	3	3	..	..	..	..	..	..	..	..	..	16,947	..	..	..	..	..	..	
West Khandesh	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Nasik	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Poona	5	7	1	1	..	..	..	..	..	1	1	..	..	..	220	..	..	..	..	..	..	
Satara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Sholapur	12	9	3	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Belgaun	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Bijapur	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Dharwar	4	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Kanara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Kolaba	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Ratnagiri	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Sind	38	27	5	2	2	..	..	..	..	..	..	..	..	..	28,375	..	..	..	..	..	..	
Aden	5	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
TOTAL	1,241	1,344	176	169	124	..	..	..	15	15	10	1	1	3,374	9,68,075	136	43	..	..	94,157	..	

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